G. R. S. 59]

GPB—15,000—22-7-14

File No 59 of 1894
SL No - 1-2

GENERAL AND REVENUE SECRETARIAT.

18 -95 ~~1902-03.~~ P6

(Municipal)

File No. 69

Serial Nos. 1-2

as. ~~Papers Filed.~~

Month

SUBJECT.

~~Passing orders in regard to the~~ Imprest allowed to the several Vice-Presidents being Shown in the Returns rendered to Government.

PREVIOUS REFERENCES

LATER REFERENCES

Countermarked

Indexed
SR for
SEG

Section Municipal

File No 697-46

Serial No

The precautionary steps intended by the order under reply appear to be already in force. Is any further action reqd

?F. Dept

3/6

Sir. The Comptroller concurs with the Govt in the suggestion made in the concluding part of Para 2 of their Pro Dy 9/5/95 No 19766/442-92. His suggestion may be approved and he may be asked to submit a revised statement with an additional ~~rule~~ para ~~containing~~ ~~the so~~ in regard to imprests being shewn as parts of balances and alter the heading of the statement so as to make it applicable ~~both~~ to District Funds ~~and~~ as well as to Municipal funds.

SNJ 12/6/95

I think it wd. be enough if an order be issued fr. this Office. Why shd a notifn. be wanted?

13/6

Gen. 30.]

OFFICE OF THE DEWAN OF MYSORE.
1895-16219
27. MAY 1895

L 422-7

No 2348—958 19/6/95

From

The Comptroller, Mysore Govt.

To

The ~~Chief~~ General Secretary to the ~~Dewan~~ Genl. of Mysore.

Dated 22nd

Despatched 27th May

Received

L. F. No. 2222

enclosure two.

SUBJECT MATTER.

In reply to Proceedings No 19766/LD 442-92 dated 9th May 1895

Forwards a statement showing the months in which the Imprests referred to were drawn & charged stating my opinion on the subject with a copy of rules relating to ~~Imprest~~ the same.

Ldsr.

27/5/95

Submitted SNJ 29/5/95

No.

Office of the Comptroller, Mysore, Govt

Bangalore, 22nd May

COMPTROLLER'S OFFICE
23 MAY 95
MYSORE

E. R. SUBROYER, Esq.,
Comptroller to Mysore Govt.

To

The ~~Chief~~ General Secretary to the ~~Dewan~~ Government of Mysore.

Municipal and Local Funds Department.

Sir,

With reference to Government Proceedings No 19766 L.7442-92 dated 9th May 1875 I have the honor to reply as follows.

1. A Statement shewing the months in which the Imprests referred to were drawn and charged is enclosed.

2. As regards para 2 I have to submit that "Permanent Advances" are not from the very nature of the term Ordinary Advances, which are adjusted immediately but Permanent advances or Imprests, are sums entrusted to Officers from which to meet expenses before money can be obtained on bills or cheques; such are

charged

charged off at once in the accounts not as expenditure against Works etc, but as Imprests and are only shewn as payments made from the Treasury. at any time the balance in the Treasury plus all the Imprests will be the correct balance in favor of the funds. The Imprests of the Public Works Department are similar charges on the amount of letters of credit, but constitute Departmental balances. In the same manner the Local Fund Imprests are departmental balances.

3. A copy of the Rules relating to Imprests is enclosed, from Rule 4 of which it will be observed that the practise prevailing in the Pulic Works Department in regard to recoupment, is followed

To prevent these Imprests being lost

sight

sight of a Register of these is maintained in this office in a form similar to that adopted for Permanent advances and under article 78 of Chapter 6 of the Civil Account Code Volume I. The Imprest holders will be required at the close of each Year to furnish a Short acknowledgment that the amount is due from and to be accounted for by them

(2) As a further precaution and to secure fuller particulars the balances in favor of each Municipality and District Fund Circle will in future be shewn Monthly as detailed in the last part of para 2.

(3) The point noticed in para 3 of the Proceedings will receive my early attention.

I have the honor to be
Sir
Your most obedient Servant.
Eagles
For Comptroller

Statement Shewing the amount of Imprests drawn during 1893-94

Months.	Bang	Kolar	Tumkur	Mysore	French Rocks	Hassan	Shimoga	Ka	Chittaldr	T
1893. July								800		800
August										
September		350				800				1150
October		300				50				350
November		200				90 /			1200	1490
December		100		600	100				300	1100
1894. January				100						100
February	100				100					200
March		300								300
April										
May				100						100
June		100	1233	100	50			413	200	2097
Total	100	1350	1233 6	900	250	940 /		1213	1700	7687 4

23rd May 1895

Eagles
For Comptroller

FINANCIAL DEPARTMENT.

NOTIFICATION.

L F Circular No 2, dated 30th July 1894

RULES RELATING TO THE IMPRESTS TO BE ALLOWED TO VICE-PRESIDENTS OF MUNICIPALITIES

1 Imprest holders are personally responsible for the amounts of imprests entrusted to them

2 Advances to workmen should be resorted to very rarely, and only when there are positively no other alternatives for pushing on with the works under their charge Advances to the extent of Rs. 10 may be made on proper vouchers by Vice-Presidents on their responsibilities, and of sums above with the sanction of the President Such advances must be shown in the Imprest Cash Book under cash balance as advances to such and such workmen Imprest holders are personally responsible for advances made of and below Rs. 10, and primarily responsible for advances of higher sums made on their recommendation

3 No payments can be made out of imprests for establishment, other fixed charges or for original works, the estimate amount of which exceeds Rs 100, and for repairs costing more than Rs. 200, payments in such cases being made by Presidents on bills submitted to them by means of cheques

4 Imprest Cash Book should be maintained in duplicates on the Public Works Department Form Serial No 3, and entries made as the transactions occur from day to day When half the amount of imprest has been spent, the Cash Book must be closed, and the original sheet together with all the vouchers submitted to the President for recoupment

5. All disallowances, alterations, and corrections made by the President in checking and passing the Imprest Cash Sheet should be duly noted in red ink in the counterfoil of the Imprest Cash Book, and the Cash Balance corrected where necessary in red ink under the initials of the imprest holder Only such items of expenditure as have been duly checked and passed and recouped by the President shall be brought to monthly accounts

6. No Imprest Cash Sheets received by the President after the 25th of the month shall be recouped by him during that month.

7. All recoupments must be made by Presidents by means of cheques alone issued in time to be cashed before the expiry of the month to which the recoupment relates

8. Imprest Cash Sheets received after the 25th of the month should be recouped on the first working day of the next month, and the items of expenditure brought on the accounts of that month

9 The Presidents are authorized to grant Special Imprests to Vice-Presidents, on occasions of heavy expenditure on Municipal works (to be withdrawn when the busy season is over). This imprest should be kept separate from the ordinary imprests, and recouped on separate cash sheets

E. R SUBRAYER, *Comptroller*

Circular No 3—*L F*, *dated 6th November* 1894

In modification of para 3 of L F Circular No 2, dated 30th July 1894, it is notified that no payments can be made out of imprests for establishments and other fixed charges or for original works, the estimate amount of which exceeds Rs 100 and for repairs costing more than Rs 200, payments for the first item being made at the Treasuries in cash on bills signed by the Vice-Presidents and for the second by means of cheques drawn by Presidents on bills submitted to them

E R SUBRAYAR, *Comptroller.*

Print this letter in extenso
W.M.
1.6.95

RL 3 2 3

23485-95
L.7.442-92

9/19/6/95.

Section Munl
File No 69 [illegible]
Serial No 2

Read :–

Letter dated 22nd May 1895 No. 222 from the Comptroller submitting the proforma called for in Govt Pro dated 7 Idem No 1971 6 / L.7.4.2-92 in regard to imprests

Order thereon

The suggestions made in Paras 3 & 4 of the above letter are approved. In future in returns rendered to this Office the balances must ~~be made~~ & shew the sum in ~~excess of~~ favor of each municipality or L.F. Circles in the Treasury as well as the special imprest allowed to Vice Presidents

(2) The submission of the report alluded to in Para 5 of the letter read above will be awaited

General Secretary

To
The Comptroller
Presidents of Muns and L.F.
Comm of Districts